

Chart of Accounts

3/31/2021 8:31 AM

Account	Type	Income Tax Line
CASH & CASH EQUIVALENTS	Bank	<Unassigned>
101 Cash & Cash Deposits	Bank	<Unassigned>
101.01 Name of Bank	Bank	<Unassigned>
102 Cash Change	Bank	<Unassigned>
103 Petty Cash	Bank	<Unassigned>
104 Interest Bearing Accounts	Bank	<Unassigned>
104.1 Name of Savings Account	Bank	<Unassigned>
105 Savings Certificates	Bank	<Unassigned>
105.1 Cert of Deposit (CD)	Bank	<Unassigned>
107 Restricted Cash in Banks	Bank	<Unassigned>
EQUITY	Equity	<Unassigned>
263 Unassigned Fund Balance	Equity	<Unassigned>
101 GENERAL FUND REVENUES	Income	<Unassigned>
310 Taxes	Income	<Unassigned>
311 General Property Taxes	Income	<Unassigned>
311.01 Current Year Prop Tax	Income	<Unassigned>
311.02 Prior Years Prop Tax	Income	<Unassigned>
311.07 Mobile Home Tax	Income	<Unassigned>
313 Sales Tax	Income	<Unassigned>
319 Pen. & Int. on Del. Taxes	Income	<Unassigned>
320 Licenses & Permits	Income	<Unassigned>
320.01 Liquor/Malt Beverage Lic	Income	<Unassigned>
320.02 Building Permits	Income	<Unassigned>
320.03 Dog Licenses	Income	<Unassigned>
320.04 Garbage Permits	Income	<Unassigned>
330 Intergovernmental	Income	<Unassigned>
331 Federal Grants	Income	<Unassigned>
331.01 CDBG Grant	Income	<Unassigned>
334 State Grants	Income	<Unassigned>
334.01 Mosquito Grant	Income	<Unassigned>
335 State Shared Revenue	Income	<Unassigned>
335.01 Bank Franchise Tax	Income	<Unassigned>
335.02 Prorate License Fees	Income	<Unassigned>
335.03 Liquor Tax Reversion	Income	<Unassigned>
335.04 Motor Vehicle License	Income	<Unassigned>
335.06 Fire Insurance Reversion	Income	<Unassigned>
335.08 Local Govt Hwy & Bridge	Income	<Unassigned>
338 County Shared Revenue	Income	<Unassigned>
338.01 County Road Tax 25%	Income	<Unassigned>
338.02 County RD & Bridge (25%)	Income	<Unassigned>
338.03 County Wheel Tax	Income	<Unassigned>
340 Charges for Goods & Service	Income	<Unassigned>
344 Sanitation	Income	<Unassigned>

Chart of Accounts

3/31/2021 8:31 AM

Account	Type	Income Tax Line
344.01 Refuse Collection Charge	Income	<Unassigned>
344.02 Weed Cutting Charges	Income	<Unassigned>
344.03 Rubble Site Charges	Income	<Unassigned>
344.04 Garbage Sales Tax	Income	<Unassigned>
346 Culture- Recreation	Income	<Unassigned>
346.02 Swimming Pool Fees	Income	<Unassigned>
346.03 Rec Program Fees	Income	<Unassigned>
346.04 Concessions	Income	<Unassigned>
347 Ambulance	Income	<Unassigned>
347.01 Ambulance fees	Income	<Unassigned>
348 Cemetary	Income	<Unassigned>
348.01 Cemetary Lot Fees	Income	<Unassigned>
360 Misc Income	Income	<Unassigned>
361 Investment Earnings	Income	<Unassigned>
362 Rentals	Income	<Unassigned>
362.01 Auditorium Rent	Income	<Unassigned>
362.02 Land Rent	Income	<Unassigned>
363 Special Assessments	Income	<Unassigned>
363.01 Principal Collect County	Income	<Unassigned>
363.02 Spec Asses-Penalties	Income	<Unassigned>
367 Contributions & Donations	Income	<Unassigned>
367.01 Donation For ?	Income	<Unassigned>
368 Liquor Operating Agreement	Income	<Unassigned>
368.01 Liquor Store Lease	Income	<Unassigned>
368.02 Mark- up on purchases	Income	<Unassigned>
369 Other Revenue	Income	<Unassigned>
369.01 Cable Television Fee	Income	<Unassigned>
369.99 Other	Income	<Unassigned>
390 Other Sources	Income	<Unassigned>
391 Other Financing Sources	Income	<Unassigned>
391.01 Transfers In	Income	<Unassigned>
391.03 Sale of Municipal Prop	Income	<Unassigned>
391.20 Long Term Debt Issued	Income	<Unassigned>
200 SPECIAL REVENUE FUNDS	Income	<Unassigned>
211 LIQ LODGING & DINING FUND	Income	<Unassigned>
310 Taxes	Income	<Unassigned>
313 Sales Tax	Income	<Unassigned>
600 ENTERPRISE FUNDS	Income	<Unassigned>
602 WATER FUND	Income	<Unassigned>
371 Surcharge Revenue	Income	<Unassigned>
371.01 Surcharge security-Debt	Income	<Unassigned>
381 Water Operating Revenue	Income	<Unassigned>
381.01 Water Sales	Income	<Unassigned>

Chart of Accounts

3/31/2021 8:31 AM

Account	Type	Income Tax Line
381.02 Bulk Water Sales	Income	<Unassigned>
381.04 Water Tap Fee	Income	<Unassigned>
381.05 Water Deposit	Income	<Unassigned>
391 Other Financing Sources	Income	<Unassigned>
391.01 Transfers in	Income	<Unassigned>
391.03 Sale of Municipal Proper	Income	<Unassigned>
391.20 Long Term Debt issued	Income	<Unassigned>
604 SEWER FUND	Income	<Unassigned>
371 Surcharge Reveue	Income	<Unassigned>
371 Surcharge security-Debt	Income	<Unassigned>
383 Sewer Operating Revenue	Income	<Unassigned>
383.01 Sewer Charges	Income	<Unassigned>
383.02 Tap Fee	Income	<Unassigned>
391 Other Financing Sources	Income	<Unassigned>
391.01 Transfers In	Income	<Unassigned>
391.03 Sale of Municipal Proper	Income	<Unassigned>
391.20 Long Term Deb Issued	Income	<Unassigned>
101 GENERAL FUND EXPENSES	Expense	<Unassigned>
410 GENERAL FUND	Expense	<Unassigned>
411.1 Governing Board	Expense	<Unassigned>
411 Salaries & Wages	Expense	<Unassigned>
412 OASI/Medicare	Expense	<Unassigned>
421 Insurance	Expense	<Unassigned>
422 Services & Fees	Expense	<Unassigned>
423 Publishing	Expense	<Unassigned>
424 Rentals	Expense	<Unassigned>
425 Repairs & Maintenance	Expense	<Unassigned>
426 Supplies & Materials	Expense	<Unassigned>
427 Travel & Conferences	Expense	<Unassigned>
428 Utilities	Expense	<Unassigned>
434 Machinery & Equipment	Expense	<Unassigned>
413 Elections	Expense	<Unassigned>
426 Supplies & Materials	Expense	<Unassigned>
414.1 Legal (Attorney)	Expense	<Unassigned>
422 Services & Fees	Expense	<Unassigned>
414.2 Finance Officer	Expense	<Unassigned>
411 Salaries & Wages	Expense	<Unassigned>
412 OASI/Medicare	Expense	<Unassigned>
413 Retirement	Expense	<Unassigned>
414 Work Comp	Expense	<Unassigned>
415 Group Insurance	Expense	<Unassigned>
421 Insurance	Expense	<Unassigned>
422 Services & Fees	Expense	<Unassigned>

Chart of Accounts

3/31/2021 8:31 AM

Account	Type	Income Tax Line
423 Publishing	Expense	<Unassigned>
424 Rentals	Expense	<Unassigned>
425 Repairs & Maintenance	Expense	<Unassigned>
426 Supplies & Materials	Expense	<Unassigned>
427 Travel & Conferences	Expense	<Unassigned>
428 Utilites	Expense	<Unassigned>
434 Machinery & Equipment	Expense	<Unassigned>
419.2 General Government Bldgs	Expense	<Unassigned>
411 Salaries & Wages	Expense	<Unassigned>
412 OASI/Medicare	Expense	<Unassigned>
421 Insurance	Expense	<Unassigned>
422 Services & Fees	Expense	<Unassigned>
423 Publishing	Expense	<Unassigned>
424 Rentals	Expense	<Unassigned>
425 Repairs & Maintenance	Expense	<Unassigned>
426 Supplies & Materials	Expense	<Unassigned>
427 Travel & Conferences	Expense	<Unassigned>
428 Utilities	Expense	<Unassigned>
434 Machinery & Equipment	Expense	<Unassigned>
420 PUBLIC SAFETY	Expense	<Unassigned>
422 FIRE	Expense	<Unassigned>
421 Insurance	Expense	<Unassigned>
422 Services & Fees	Expense	<Unassigned>
425 Repairs & Maintenance	Expense	<Unassigned>
426 Supplies & Materials	Expense	<Unassigned>
428 Utilities	Expense	<Unassigned>
434 Machinery & Equipment	Expense	<Unassigned>
430 PUBLIC WORKS	Expense	<Unassigned>
431 STREETS	Expense	<Unassigned>
411 Salaries & Wages	Expense	<Unassigned>
412 OASI/Medicare	Expense	<Unassigned>
413 Retirement	Expense	<Unassigned>
414 Work Comp	Expense	<Unassigned>
415 Group Insurance	Expense	<Unassigned>
421 Insurance	Expense	<Unassigned>
422 Services & Fees	Expense	<Unassigned>
423 Publishing	Expense	<Unassigned>
424 Rentals	Expense	<Unassigned>
425 Repairs & Maintenance	Expense	<Unassigned>
426 Supplies & Materials	Expense	<Unassigned>
427 Travel & Conferences	Expense	<Unassigned>
428 Utilities	Expense	<Unassigned>
433 Improvements Other than Bld	Expense	<Unassigned>

Chart of Accounts

3/31/2021 8:31 AM

Account	Type	Income Tax Line
434 Machinery & Equipment	Expense	<Unassigned>
432 SANITATION	Expense	<Unassigned>
432.3 Garbage Collection	Expense	<Unassigned>
422 Services & Fees	Expense	<Unassigned>
429 Sales Tax Remittance	Expense	<Unassigned>
432.4 Rubble Site	Expense	<Unassigned>
411 Salaries & Wages	Expense	<Unassigned>
412 OASI/Medicare	Expense	<Unassigned>
413 Retirement	Expense	<Unassigned>
414 Work Comp	Expense	<Unassigned>
415 Group Insurance	Expense	<Unassigned>
421 Insurance	Expense	<Unassigned>
422 Services & Fees	Expense	<Unassigned>
423 Publishing	Expense	<Unassigned>
424 Rentals	Expense	<Unassigned>
425 Repairs & Maintenance	Expense	<Unassigned>
426 Supplies & Materials	Expense	<Unassigned>
427 Travel & Conferences	Expense	<Unassigned>
428 Utilities	Expense	<Unassigned>
434 Machinery & Equipment	Expense	<Unassigned>
440 HEALTH & WELFARE	Expense	<Unassigned>
441 HEALTH	Expense	<Unassigned>
441.3 West Nile	Expense	<Unassigned>
422 Services & Fees	Expense	<Unassigned>
450 CULTURAL RECREATION	Expense	<Unassigned>
452 PARKS	Expense	<Unassigned>
411 Salaries & Wages	Expense	<Unassigned>
412 OASI/Medicare	Expense	<Unassigned>
413 Retirement	Expense	<Unassigned>
414 Work Comp	Expense	<Unassigned>
415 Group Insurance	Expense	<Unassigned>
421 Insurance	Expense	<Unassigned>
422 Services & Fees	Expense	<Unassigned>
423 Publishing	Expense	<Unassigned>
424 Rentals	Expense	<Unassigned>
425 Repairs & Maintenance	Expense	<Unassigned>
426 Supplies & Materials	Expense	<Unassigned>
427 Travel & Conferences	Expense	<Unassigned>
428 Utilities	Expense	<Unassigned>
433 Improvements Other than Bld	Expense	<Unassigned>
434 Machinery & Equipment	Expense	<Unassigned>
460 Conservation & Development	Expense	<Unassigned>
465 Economic Development	Expense	<Unassigned>

Chart of Accounts

3/31/2021 8:31 AM

Account	Type	Income Tax Line
411 Salaries & Wages	Expense	<Unassigned>
412 OASI/Medicare	Expense	<Unassigned>
421 Insurance	Expense	<Unassigned>
422 Services & Fees	Expense	<Unassigned>
423 Publishing	Expense	<Unassigned>
424 Rentals	Expense	<Unassigned>
425 Repairs & Maintenance	Expense	<Unassigned>
426 Supplies & Materials	Expense	<Unassigned>
427 Travel & Conferences	Expense	<Unassigned>
428 Utilities	Expense	<Unassigned>
434 Machinery & Equipment	Expense	<Unassigned>
470 DEBT SERVICE	Expense	<Unassigned>
471 Debt Service -Govt Funds	Expense	<Unassigned>
441 Principal	Expense	<Unassigned>
442 Interest	Expense	<Unassigned>
510 OTHER FINANCE USES	Expense	<Unassigned>
511 Transfers Out	Expense	<Unassigned>
200 SPECIAL REVENUE FUNDS-EXP	Expense	<Unassigned>
211 LIQ LODGING & DINING FUND	Expense	<Unassigned>
460 Conservation & Development	Expense	<Unassigned>
465 Economical Development	Expense	<Unassigned>
422 Services & Fees	Expense	<Unassigned>
425 Repairs & Maintenance	Expense	<Unassigned>
426 Supplies & Materials	Expense	<Unassigned>
433 Improv other than buildi...	Expense	<Unassigned>
434 Machinery & Equipment	Expense	<Unassigned>
600 ENTERPRISE EXPENSE FUNDS	Expense	<Unassigned>
602 WATER FUND	Expense	<Unassigned>
411 Salaries & Wages	Expense	<Unassigned>
412 OASI/Medicare	Expense	<Unassigned>
413 Retirement	Expense	<Unassigned>
414 Work Comp	Expense	<Unassigned>
415 Group Insurance	Expense	<Unassigned>
421 Insurance	Expense	<Unassigned>
422 Services & Fees	Expense	<Unassigned>
423 Publishing	Expense	<Unassigned>
424 Rentals	Expense	<Unassigned>
425 Repairs & Maintenance	Expense	<Unassigned>
426 Supplies & Materials	Expense	<Unassigned>
427 Travel & Conferences	Expense	<Unassigned>
428 Utilities	Expense	<Unassigned>
434 Machinery & Equipment	Expense	<Unassigned>
441 Prinicpal	Expense	<Unassigned>

Chart of Accounts

3/31/2021 8:31 AM

Account	Type	Income Tax Line
442 Interest	Expense	<Unassigned>
511 Transfers out	Expense	<Unassigned>
512 Water deposits returned	Expense	<Unassigned>
604 SEWER	Expense	<Unassigned>
411 Salaries & Wages	Expense	<Unassigned>
412 OASI/Medicare	Expense	<Unassigned>
413 Retirement	Expense	<Unassigned>
414 Work Comp	Expense	<Unassigned>
415 Group Insurance	Expense	<Unassigned>
421 Insurance	Expense	<Unassigned>
422 Services & Fees	Expense	<Unassigned>
423 Publishing	Expense	<Unassigned>
424 Rentals	Expense	<Unassigned>
425 Repairs & Maintenance	Expense	<Unassigned>
426 Supplies & Materials	Expense	<Unassigned>
427 Travel & Conferences	Expense	<Unassigned>
428 Utilities	Expense	<Unassigned>
434 Machinery & Equipment	Expense	<Unassigned>
441 Prinicpal	Expense	<Unassigned>
442 Interest	Expense	<Unassigned>
511 Transfers out	Expense	<Unassigned>